

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 65th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Jeff Essmann, on January 11, 2017 at 8:00 AM, in Room 152
Capitol

ROLL CALL

Members Present:

Rep. Jeff Essmann, Chair (R)
Rep. Kelly Flynn, Vice Chair (R)
Rep. Tom Jacobson, Vice Chair (D)
Rep. Kim Abbott (D)
Rep. Becky Beard (R)
Rep. Zach Brown (D)
Rep. Dave Fern (D)
Rep. Wylie Galt (R)
Rep. Jim Hamilton (D)
Rep. Adam Hertz (R)
Rep. Greg Hertz (R)
Rep. George G. Kipp III (D)
Rep. Steve Lavin (R)
Rep. James O'Hara (R)
Rep. Alan Redfield (R)
Rep. Bridget Smith (D)
Rep. Tom Welch (R)
Rep. Kerry White (R)

Members Excused:

Rep. Dunwell
Rep. Ehli

Members Absent: None

Staff Present: Margot Miltenberger, Committee Secretary
Megan Moore, Legislative Branch

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: HB 43, 1/6/2017; HB 115, 1/6/2017; HB 47, 1/6/2017; HB 63,
1/6/2017

HEARING ON HB 43**Opening Statement by Sponsor:**

00:02:06 Rep. Dave Fern (D), HD 5, opened the hearing on HB 43, Authorize informal review deadline for second year property reappraisal cycle.

Proponents:

00:05:04 Cynthia Monteau Moore, Department of Revenue (DOR)
00:08:26 Ronda Wiggers, Montana County Treasurers Association

Opponents: None

Informational Witnesses: None

Questions from Committee Members and Responses:

00:10:30 Rep. G. Hertz
00:12:22 Cynthia Monteau Moore, DOR
00:13:16 Rep. White
00:13:49 Cynthia Monteau Moore, DOR
00:14:17 Chair Essmann
00:16:48 Cynthia Monteau Moore, DOR
00:17:21 Rep. Flynn
00:18:17 Cynthia Monteau Moore, DOR
00:19:35 Rep. Beard
00:21:42 Cynthia Monteau Moore, DOR
00:22:58 Rep. Flynn
00:23:23 Cynthia Monteau Moore, DOR

Closing by Sponsor:

00:24:34 Rep. Fern

HEARING ON HB 115**Opening Statement by Sponsor:**

00:26:02 Rep. George Kipp (D), HD 15, opened the hearing on HB 115, Revise agricultural implements and machinery appraisal laws.

Proponents:

00:29:04 Cynthia Monteau Moore, Department of Revenue (DOR)

Opponents:

00:32:08 Robert Story, Montana Taxpayers Association

Informational Witnesses: None

Questions from Committee Members and Responses:

00:33:39 Rep. Flynn
00:34:21 Cynthia Monteau Moore, DOR
00:34:45 Rep. Redfield
00:35:40 Sherri Diemert, Department of Revenue (DOR)

Closing by Sponsor:

00:37:14 Rep. Kipp III

HEARING ON HB 47

Opening Statement by Sponsor:

00:38:15 Rep. Zach Brown (D), HD 63, opened the hearing on HB 47, Revise tax laws to adopt federal regulations for partnerships.

Proponents:

00:42:19 Lee Baerlocher, Department of Revenue (DOR)

[EXHIBIT\(tah08a01\)](#)

Opponents:

00:49:19 Holly Franz, Montana Society of Certified Public Accountants (MSCPA)

00:52:36 Brian Thompson, National Association of Publicly Traded Partnerships

00:53:12 Robert Story, Montana Taxpayers Association

Informational Witnesses: None

Questions from Committee Members and Responses:

00:56:08 Rep. White

00:57:50 Holly Franz, MSCPA

00:59:30 Rep. White

01:01:16 Tracee Abel, Department of Revenue (DOR)

01:02:18 Rep. Flynn

01:04:17 Lee Baerlocher, DOR

01:05:08 Rep. G. Hertz

01:05:37 Lee Baerlocher, DOR

Closing by Sponsor:

01:06:54 Rep. Z. Brown

Committee Business:

01:07:41 Chair Essmann

HEARING ON HB 63

Opening Statement by Sponsor:

01:09:16 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 63, Require withholding annual returns, W2s, and 1099s to be filed earlier.

Proponents:

Lee Baerlocher, Montana Department of Revenue (DOR)

Opponents: None

Informational Witnesses: None

Questions from Committee Members and Responses:

01:13:27 Rep. Redfield
01:14:28 Lee Baerlocher, DOR
01:14:41 Rep. O'Hara
01:14:56 Lee Baerlocher, DOR
01:15:37 Rep. G. Hertz
01:16:10 Lee Baerlocher, DOR
01:16:39 Chair Essmann
01:17:12 Lee Baerlocher, DOR
01:17:17 Rep. G. Hertz
01:17:25 Lee Baerlocher, DOR

Closing by Sponsor:

01:17:50 Rep. Hamilton

ADJOURNMENT

Adjournment: 01:21:21

Margot Miltenberger, Secretary

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Additional Documents:

EXHIBIT([tah08aad.pdf](#))